

## **EXHIBIT K**

Dechert  
LLP

30 Rockefeller Plaza  
New York, NY 10112-2200  
+1 212 698 3500 Main  
+1 212 698 3599 Fax  
www.dechert.com

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GLENN E. SIEGEL

glenn.siegel@dechert.com  
+1 212 698 3569 Direct  
+1 212 314 0069 Fax

January 17, 2008

**VIA FACSIMILE**

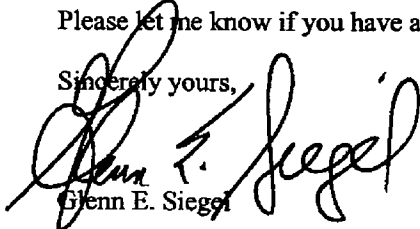
Isaac Montal  
The Depository Trust & Clearing Corporation  
55 Water Street, 22nd FL  
New York, NY 10041-0099  
Fax: 212-855-3215

Dear Isaac:

Pursuant to the request of your operations department, please find attached a completed and executed DTC form for "Instructions for Return of Wired Funds."

Please let me know if you have any questions.

Sincerely yours,



Glenn E. Siegel

GES/md

Enclosure

cc: Lorraine Bruzzese  
Marshall King  
Robert Bailey  
Gary Bush  
Andrew Rosenberg

## The Bank of New York

101 Barclay Street – 8 West  
New York, NY 10286

January 17, 2008

Depository Trust Co.  
Attention: Lorraine Bruzzese  
Dividend Department – 25<sup>th</sup> floor  
55 Water Street  
New York, NY 10041

Dear Ms. Bruzzese:

The Bank of New York is indenture trustee, registrar and paying agent for the following matter:

Tyco International Group S.A, 6.000% unsecured notes due 2013, CUSIP No. 902118BK3 .

On November 15, 2007, \$20,258,083.85 was wired to you with regard to this note issue.

Of this, \$575,173.85 was wired to you in error. Please wire \$575,173.85 to

The Bank of New York as indenture trustee , as follows:

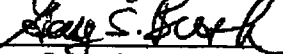
The Bank of New York  
ABA #021-0000-15  
GLA #111-565  
Account #308335  
Ref. Tyco

Explanation for return of funds: Amount Misdirected by issuer

### Indemnity Clause

In consideration of DTC honoring this claim, The Bank of New York as indenture trustee agrees to indemnify DTC, its officers and employees against any and all claims, liabilities, losses, expenses, suits or damages resulting there from. The Bank of New York represents and warrants that the following are duly authorized to execute this indemnity

\_\_\_\_\_  
Authorized Signature



Gary S. Bush  
Vice President

Request for refunds of \$500,000 and greater require an additional authorized signature.

\_\_\_\_\_  
Authorized Signature



Gerard F. Facendola  
Vice President